

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA Title III

No. 17-BK-3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

THE PUERTO RICO ELECTRIC POWER AUTHORITY,

Debtor.

PROMESA Title III

No. 17-BK-4780-LTS

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

THE FINANCIAL OVERSIGHT AND MANAGEMENT  
BOARD FOR PUERTO RICO,

as representative of

THE PUERTO RICO ELECTRIC POWER AUTHORITY,

Plaintiff/Counterclaim-Defendant,

PUERTO RICO FISCAL AGENCY AND FINANCIAL  
ADVISORY AUTHORITY, THE OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS OF ALL TITLE III  
DEBTORS, CORTLAND CAPITAL MARKET SERVICES,  
SOLA LTD., SOLUS OPPORTUNITIES FUND 5 LP,  
ULTRA MASTER LTD, ULTRA NB LLC, UNION DE  
TRABAJADORES DE LA INDUSTRIA ELECTRICA Y  
RIEGO INC., AND SISTEMA DE RETIRO DE LOS  
EMPLEADOS DE LA AUTORIDAD DE ENERGIA  
ELECTRICA,

Intervenor-Plaintiffs,

v.

U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE,

Defendant/Counterclaim-Plaintiff,

THE AD HOC GROUP OF PREPA BONDHOLDERS,  
ASSURED GUARANTY CORP., ASSURED GUARANTY  
MUNICIPAL CORP., NATIONAL PUBLIC FINANCE  
GUARANTEE CORPORATION, AND SYNCORA  
GUARANTEE, INC.,

Intervenor-Defendants/Counterclaim-  
Plaintiffs.

PROMESA Title III

Adv. Proc. No. 19-391-LTS

**AMENDED INFORMATIVE MOTION OF SYNCORA GUARANTEE, INC.  
REGARDING ITS REQUEST TO BE HEARD AT THE  
JUNE 6-8, 2023 URGENT CLAIM ESTIMATION HEARING**

To the Honorable United States District Court Judge Laura Taylor Swain:

1. Syncora Guarantee, Inc. (“Syncora”) submits this amended informative motion (the “Informative Motion”) in response to the Court’s *Order Regarding Procedures for the June 6-8, 2023 Claim Estimation Hearing* (the “Order”) (ECF No. 24361 in Case No. 17-3283-LTS; ECF

No. 3559 in Case No. 17-4780-LTS; ECF No. 238 in Adv. Proc. No. 19-391-LTS)<sup>2</sup> and respectfully states as follows:

2. Daniel Salinas, Eric Kay and Kate Scherling of Quinn Emanuel Urquhart & Sullivan, LLP, and Rafael Escalera of Reichard & Escalera LLC, co-counsel for Syncora, will each appear in person in the New York Courtroom.

3. Counsel intends to be heard on any matter raised by or presented to the Court at the Hearing, and to respond to any statements made by any party related to the above-captioned Title III cases, or any adversary proceeding pending in the Title III cases, to the extent it impacts the rights, claims, or interests of Syncora. Counsel also reserves the right cross-examine any expert witness who has submitted a declaration in this matter.

4. The required Party Appearance Sheet accompanies this Informative Motion as Exhibit A.

5. The required Party Exhibit Cover Sheet accompanies this Informative Motion as Exhibit B.

6. The required Party Witness Cover Sheet accompanies this Informative Motion as Exhibit C.

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Order.

DATED: June 2, 2023

Respectfully submitted,

REICHARD & ESCALERA

QUINN EMANUEL URQUHART &  
SULLIVAN, LLP

**By :** /s/ Rafael Escalera  
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*Co-Counsel for Syncora Guarantee, Inc.*

**CERTIFICATE OF SERVICE**

I hereby certify that on this same date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to counsel for the parties of record.

/s/ Carlos R. Rivera-Ortiz  
USDC-PR 303409

**EXHIBIT A**

**PARTY APPEARANCE SHEET**

Name of Party	Syncora Guarantee, Inc.	
Attorney 1	Appearance Method	In Person/New York Courtroom
	Name	<b>Daniel Salinas</b>
	Email	danielsalinas@quinnemanuel.com
	Law Firm	Quinn Emanuel Urquhart & Sullivan, LLP
	Phone Number	202-905-4668
	Docket Entry No. of Notice of Appearance	Dkt. No. 22609 in Case No. 17-3283-LTS
	Zoom Screen Name	N/A
Attorney 2	Appearance Method	In Person/New York Courtroom
	Name	<b>Eric Kay</b>
	Email	erickay@quinnemanuel.com
	Law Firm	Quinn Emanuel Urquhart & Sullivan, LLP
	Phone Number	212-849-7273
	Docket Entry No. of Notice of Appearance	Dkt. No. 22609 in Case No. 17-3283-LTS
	Zoom Screen Name	N/A
Attorney 3	Appearance Method	In Person/New York Courtroom
	Name	<b>Kate Scherling</b>
	Email	katescherling@quinnemanuel.com
	Law Firm	Quinn Emanuel Urquhart & Sullivan, LLP
	Phone Number	212-849-7178
	Docket Entry No. of Notice of Appearance	Dkt. No. 22609 in Case No. 17-3283-LTS
	Zoom Screen Name	N/A
Attorney 4	Appearance Method	In Person/New York Courtroom
	Name	<b>Rafael Escalera</b>
	Email	escalera@reichardescalera.com
	Law Firm	Reichard & Escalera LLC
	Phone Number	787-777-8877
	Docket Entry No. of Notice of Appearance	Dkt. No. 22609 in Case No. 17-3283-LTS
	Zoom Screen Name	N/A

**EXHIBIT B**

PARTY WITNESS COVER SHEET

Name of Party	Syncora Guarantee, Inc.
Does the Party intend to offer evidence?	Yes
Note: Pursuant to Bankruptcy Local Rule 9037-1(a), parties and counsel are solely responsible for redacting the personal identifiers enumerated in Fed. R. Bank. P. 9037(a).	

Exhibits whose Admissibility into Evidence for Purposes of the Hearing is <b><u>Agreed</u></b>			
Exhibit Identifier	Title	Docket Entry No. of Exhibit	Is there a pending request to seal this Exhibit?
AHG Ex. 1	Conformed Trust Agreement	ECF No. 118-1	No
AHG Ex. 18	2017 PREPA Fiscal Plan	ECF No. 231-5	No
AHG Ex. 19	2017 PREPA Fiscal Plan Excel Model PREPA Fiscal Plan Financial Model (170428) DRAFT.xlsx ( <i>electronic only</i> )	Submitted by USB Drive	No
AHG Ex. 32	Resolution on the Verified Motion for Reconsideration of PREPA, CEPR-AP-2015-0002 (Feb. 10, 2017)	ECF No. 231-6	No
AHG Ex. 54	Amendment No. 9, dated May 26, 2016, to that certain Bond Purchase Agreement, dated January 27, 2016, among Puerto Rico Electric Power Authority, National Public Finance Guarantee Corporation, Assured Guaranty Corp., Assured Guaranty Municipal Corp, and the undersigned members of the Ad Hoc Group of PREPA Bondholders	ECF No. 190-1	No

AHG Ex. 56	Bond Purchase Agreement, dated June 29, 2016, among Puerto Rico Electric Power Authority, National Public Finance Guarantee Corporation, Assured Guaranty Corp., Assured Guaranty Municipal Corp, Syncora Guarantee Inc., and certain members of the Ad Hoc Group of PREPA Bondholders	ECF No. 190-4	No
AHG Ex. 65	Resolution No. 4391, dated June 28, 2016	ECF No. 224-1	No
AHG Ex. 67	2022 Certified Fiscal Plan for PREPA	Case No. 17-4780 ECF No. 3297-5	No
AHG Ex. 68	PREPA 2022 Certified Budget	Case No. 17-4780 ECF No. 3297-6	No
AHG Ex. 69	PREPA Audited Financial Statements for Fiscal Period 2020-21	ECF No. 260-2	No
AHG Ex. 70	PREPA Audited Financial Statements for Fiscal Period 2019-20	Case No. 17-4780 ECF No. 3297-10	No
AHG Ex. 71	PREPA Audited Financial Statements for Fiscal Period 2018-19	ECF No. 246-23	No
AHG Ex. 72	PREPA Audited Financial Statements for Fiscal Period 2017-18	ECF No. 246-24	No
AHG Ex. 73	PREPA Audited Financial Statements for Fiscal Period 2016-17 (Reissued)	ECF No. 260-3	No
AHG Ex. 74	PREPA Audited Financial Statements for Fiscal Period 2016-17	ECF No. 260-4	No
AHG Ex. 75	PREPA Audited Financial Statements for Fiscal Period 2015-16	ECF No. 260-5	No
AHG Ex. 76	PREPA Audited Financial Statements for Fiscal Period 2014-15	ECF No. 260-6	No
AHG Ex. 77	PREPA Financial Statements Years Ended June 30, 2014 and 2013	Adv. Proc. No. 19-00396 ECF No. 36-24	No

AHG Ex. 78	PREPA Financial Statements Years Ended June 30, 2013 and 2012	Adv. Proc. No. 19-00396 ECF No. 36-23	No
AHG Ex. 79	PREPA Financial Statements Years Ended June 30, 2012 and 2011	ECF No. 246-28	No
AHG Ex. 80	PREPA Financial Statements Years Ended June 30, 2011 and 2010	ECF No. 247-1	No
AHG Ex. 81	PREPA Financial Statements Years Ended June 30, 2010 and 2009	ECF No. 247-2	No
AHG Ex. 82	PREPA Financial Statements Years Ended June 30, 2009 and 2008	ECF No. 247-3	No
AHG Ex. 83	PREPA Financial Statements Years Ended June 30, 2008 and 2007	ECF No. 247-4	No
AHG Ex. 85	Trade Finance Facility Agreement Dated July 20, 2012 between PREPA and Citibank, N.A.	Adv. Proc. No. 17-00232 ECF No. 26-2	No
AHG Ex. 86	Credit Agreement dated May 4, 2012, among Puerto Rico Electric Power Authority, as Borrower, The Lenders Party Hereto and Scotiabank de Puerto Rico, as Administrative Agent, as amended	Adv. Proc. No. 17-00232 ECF No. 26-1	No
AHG Ex. 87	Nixon Peabody LLP, opinion letter re: Credit Agreement dated May 4, 2012, with Exhibit thereto (May 4, 2012)	Case No. 17-4780 ECF No. 1702-9	No
AHG Ex. 88	Sidley Austin LLP, opinion letter re: Credit Agreement, dated May 4, 2012, with Exhibit A thereto (Aug. 14, 2013)	Case No. 17-4780 ECF No. 1702-11	No
AHG Ex. 95	Resolution 9515 dated June 17, 2011 (certified translation), Cortland_PREPA_00000609	ECF No. 247-8	No

Exhibits whose Admissibility into Evidence for Purposes of the Hearing is <b><u>Not Agreed</u></b>			
Exhibit Identifier	Title	Docket Entry No. of Exhibit	Is there a pending request to

			seal this Exhibit?
AHG Ex. 21	Modified Second Amended Disclosure Statement and Exhibits, March 1, 2023	Case No. 17-4780, ECF No. 3297	No
AHG Ex. 31	Excerpt of Confirmation Deposition Transcript of Mark Shankweiler	ECF No. 237-6	No
AHG Ex. 35	<i>IEEFA Puerto Rico: Massive liquefied natural gas project dead</i> , Inst. for Energy Econ. & Fin. Analysis (Nov. 30, 2018)	ECF No. 246-8	No
AHG Ex. 52	Second Supplemental Memorandum of Law and Facts in Support of Joint Motion of Puerto Rico Electric Power Authority and AAFAF Pursuant to Bankruptcy Code Sections 362, 502, 922, and 928, and Bankruptcy Rules 3012(A)(1) And 9019 For Order Approving Settlements Embodied in the Restructuring Support Agreement and Tolling Certain Limitations Periods	Case No. 17-4780 ECF No. 1486	No
AHG Ex. 53	Memorandum of Law of PREPA, AAFAF, and The Oversight Board in Support of Motion Pursuant to Fed. R. Civ. P. 12(b)(6) to Dismiss Counts I, II, III, IV, VI, and VII of Plaintiffs' Amended Complaint With Prejudice	Adv. Proc. No. 19-396 ECF No. 54	No
AHG Ex. 58	Statement from Lisa J. Donahue, Chief Restructuring Officer of Puerto Rico Electric Power Authority, before the Committee on National Resources Subcommittee on Energy and Mineral Resources, U.S. House of Representatives, on January 12, 2016	ECF No. 190-6	No
AHG Ex. 59	Excerpts from the October 16, 2019 deposition of David Brownstein in <i>In re Financial Oversight and Management Board of Puerto Rico</i> , as representative	ECF No. 190-7	Yes

	<i>of Puerto Rico Electric Power Authority, Case No. 17-4780 (D.P.R.)</i>		
AHG Ex. 62	Restructuring Support Agreement, as amended and restated as of March 14, 2016, entered into by and among Puerto Rico Electric Power Authority, Puerto Rico Electric Power Authority Revitalization Corporation, National Public Finance Guarantee Corporation, Assured Guaranty Corp., Assured Guaranty Municipal Corp, Syncora Guarantee Inc., the undersigned members of the Ad Hoc Group of PREPA Bondholders and other parties thereto	ECF No. 190-10	No
AHG Ex. 64	Definitive Restructuring Support Agreement, dated as of May 3, 2019, entered into by and among (i) Puerto Rico Electric Power Authority, (ii) the Puerto Rico Fiscal Agency and Financial Advisory Authority, (iii) the Financial Oversight and Management Board for Puerto Rico, (iv) the members of the Ad Hoc Group of PREPA Bondholders; (v) any other persons who beneficially own or control Uninsured Bonds and are party to this Agreement; and (vi) Assured Guaranty Corp. and Assured Guaranty Municipal Corp	ECF No. 190-12	No

Listed for identification for use in cross, redirect, or oral argument			
Exhibit Identifier	Title	Docket Entry No. of Exhibit	Is there a pending request to seal this Exhibit?
AHG Ex. 2	Plastino Opening Report Backup: Electricity Consumption for Median Household Spreadsheet	ECF No. 246-1	No

AHG Ex. 3	Plastino Opening Report Backup: PV of Net Revenue Claims as of July 2, 2017	ECF No. 246-1	No
AHG Ex. 4	Plastino Opening Report Backup: Cash and Cash Equivalents	ECF No. 246-3	No
AHG Ex. 5	Disclosure Statement, Ex. K: Best Interest Analysis	Case No. 17-4780, ECF No. 3297-11	No
AHG Ex. 6	Zarakas Confirmation Backup: Revenue Envelope – GRS Affordability Calculations (FY2024)	ECF No. 246-4	No
AHG Ex. 8	Chakraborty Opening Report Backup: 8A - Discount Rate Spread Adjustment.xlsx ( <i>electronic only</i> ) 8B - Weighted Average Coupon Rate.xlsx ( <i>electronic only</i> ) 8C - Dynamic Cost Load Model.xlsx ( <i>electronic only</i> )	Submitted by USB Drive	No
AHG Ex. 9	Chakraborty Supplemental Report Backup: Financial Model Excel of Corrections to Plastino Rebuttal Workpaper 1 – Corrections and Adjustments to Plastino Model.xlsx ( <i>electronic only</i> )	Submitted by USB Drive	No
AHG Ex. 11	Tierney Opening Report Backup: Extended Load Forecast Model Excel ( <i>electronic only</i> )	Submitted by USB Drive	No
AHG Ex. 13	Plastino Opening Report Backup: Financial Model Excel  WP2 Net Revenue Model.xlsx ( <i>electronic only</i> )	Submitted by USB Drive	No
AHG Ex. 14	Plastino Opening Report Backup: Discount Rate Calculations 14A - WP4 Cost of Capital.xlsx ( <i>electronic only</i> ) 14B - WP S-1.xlsx ( <i>electronic only</i> )	Submitted by USB Drive	No

AHG Ex. 15	Plastino Supplemental Report Backup: Financial Model Excel WP S-3.xlsx (electronic only)	Submitted by USB Drive	No
AHG Ex. 16	Frayer Rebuttal Report Backup: Financial Model Excel	Submitted by USB Drive	No
AHG Ex. 17	Terry Supplemental Report Backup: Actuarially Determined Contribution Model Excel Claim_Estimation_Model_742_PRE PAERS_2068_05222023.xlsx (electronic only)	Submitted by USB Drive	No
AHG Ex. 20	Revenue Envelope and Legacy Charge_protected.xlsx.xlsx, FOMB_PREPA 00025462	Submitted by USB Drive	No
AHG Ex. 22	Modified Second Amended Plan of Adjustment and Schedules, March 1, 2023	Case No. 17-4780, ECF No. 3296	No
AHG Ex. 23	Labandeira, Xavier, José M. Labeaga, and Xiral López-Otero, A Meta-Analysis on the Price Elasticity of Energy Demand, Energy Policy, Vol. 102 (2017): 549-68	ECF No. 246-5	No
AHG Ex. 24	Municipal Market Data from Municipal Market Monitor for Baa-Rated Bonds from Backup to Chakraborty Opening Report (electronic only)	Submitted by USB Drive	No
AHG Ex. 25	Estimation Deposition Transcript of David Plastino	ECF No. 237-3	No
AHG Ex. 26	Confirmation Deposition Transcript of Jurgen Weiss	Filed Under Seal	Yes
AHG Ex. 28	Estimation Deposition Transcript of Julia Frayer (not taken yet)		
AHG Ex. 29	Excerpt of Confirmation Deposition Transcript of William Zarakas	ECF No. 237-4	No

AHG Ex. 30	Excerpt of Confirmation Deposition Transcript of Sheva Levy	ECF No. 237-5	No
AHG Ex. 33	Lyman R. Ott, <i>An Introduction to Statistical Methods &amp; Data Analysis</i> 75, 88 (7th ed. 2015)	ECF No. 246-6	No
AHG Ex. 34	Michael J. Campbell, <i>Statistics at Square One</i> 4-5 (11th ed. 2009)	ECF No. 246-7	No
AHG Ex. 36	IPUMS, <i>HHWT – Household weight</i> , available at <a href="https://usa.ipums.org/usaaction/variables/HHWT#description_section">https://usa.ipums.org/usaaction/variables/HHWT#description_section</a>	ECF No. 246-9	No
AHG Ex. 37	Excerpt of Brealey, Richard, et al., <i>Principles of Corporate Finance</i> (13th ed. 2020)	ECF No. 246-10	No
AHG Ex. 38	Excerpt of Damodaran, Aswath, <i>The Dark Side of Valuation: Valuing Young, Distressed, and Complex Businesses</i> (2d ed 2012)	ECF No. 260-1	No
AHG Ex. 39	Bruner, Robert F. et al., <i>Best Practices in Estimating the Cost of Capital: Survey and Synthesis</i> , Financial Practice and Education, Vol. 8 (1998)	ECF No. 246-12	No
AHG Ex. 40	Damodaran, Aswath, <i>Levered and Unlevered Betas by Industry</i> , NYU Stern School of Business, January 5, 2017 ( <i>electronic only</i> )	Submitted by USB Drive	No
AHG Ex. 41	Otter Tail Corporation, 2017 Form 10-K	ECF No. 246-13	No
AHG Ex. 42	MDU Resources Group, Inc, 2017 Form 10- K	ECF No. 246-14	No
AHG Ex. 43	OGE Energy Corp., 2017 Form 10-K	ECF No. 246-15	No
AHG Ex. 44	S&P Global Market Intelligence, <i>Westar, Great Plains complete</i>	ECF No. 246-16	No

	<i>merger of equals, form Energy</i> , June 4, 2018		
AHG Ex. 45	Meyer, Bruce D. et al., “The Use and Misuse of Income Data and Extreme Poverty in the United States,” <i>Journal of Labor Economics</i> , Vol. 39 (2020)	ECF No. 246-17	No
AHG Ex. 46	Charles, Kerwin Kofi, Erik Hurst, and Matthew J. Notowidigdo, “Housing Booms and Busts, Labor Market Opportunities, and College Attendance,” <i>American Economic Review</i> , Vol. 108 (2018), Online Appendix.	ECF No. 246-18	No
AHG Ex. 47	Charles, Kerwin Kofi, Erik Hurst, and Mariel Schwartz, “The Transformation of Manufacturing and the Decline in US Employment,” <i>NBER Macroeconomics Annual</i> , Vol. 33 (2018)	ECF No. 246-19	No
AHG Ex. 48	Hurst, Erik, Geng Li, and Benjamin Pugsley, “Are Household Surveys Like Tax Forms? Evidence from Income Underreporting of the Self-Employed,” <i>The Review of Economics and Statistics</i> , Vol. 96 (2014)	ECF No. 246-20	No
AHG Ex. 49	IPUMS USA, “Annual Electricity Cost,” available at <a href="https://usa.ipums.org/usaaction/variables/COSTELEC#description_section">https://usa.ipums.org/usaaction/variables/COSTELEC#description_section</a>	ECF No. 246-21	No
AHG Ex. 50	Yanming Sun and Yihua Yu, “Revisiting the Residential Electricity Demand in the United States: A Dynamic Partial Adjustment Modelling Approach,” <i>The Social Science Journal</i> , Vol. 54 (2017) (“Sun and Yu (2017)”)	ECF No. 246-22	No

AHG Ex. 51	Confirmation Expert Report of Glenn George, MBA, PE, Ph. D., April 28, 2023	Case No. 17-4780, ECF No. 3418-1	No
AHG Ex. 55	Autoridad de Energía Eléctrica “PREPA Reaches Agreement with Ad Hoc Bondholder Group” (June 8, 2016)	ECF No. 190-2	No
AHG Ex. 57	News Is My Business, “PREPA reaches deal with creditors; S&P cuts rating” (July 1, 2018)	ECF No. 190-5	No
AHG Ex. 58	English version of “Puerto Rico Emergency Moratorium and Financial Rehabilitation Act,” dated April 6, 2016	ECF No. 190-8	No
AHG Ex. 59	Executive Order 2016-017 issued by the Commonwealth of Puerto Rico, La Fortaleza, San Juan, Puerto Rico, dated May 12, 2016	ECF No. 190-9	No
AHG Ex. 62	Restructuring Support Agreement, as amended and restated as of April 27, 2017, entered into by and among Puerto Rico Electric Power Authority, Puerto Rico Electric Power Authority Revitalization Corporation, National Public Finance Guarantee Corporation, Assured Guaranty Corp., Assured Guaranty Municipal Corp, Syncora Guarantee Inc., the undersigned members of the Ad Hoc Group of PREPA Bondholders and other parties thereto	ECF No. 190-11	No
AHG Ex. 66	Certified translation of <i>UTIER, et al. v. Autoridad de Energia Electrica de Puerto Rico, et al.</i> , Case No. K-AC2016-0291, (Dec. 19, 2016)	ECF No. 224-2	No
AHG Ex. 84	PREPA 2018 Budget (certified translation)	Case No. 17-4780 ECF No. 74-33	No

AHG Ex. 89	Motion of the FOMB Submitting the Supplemental Expert report of David Plastino in Support of Estimation of Unsecured Net Revenue Claim	ECF No. 227	No
AHG Ex. 90	PREPA FY 2018 Budget Overview, dated June 30, 2017	ECF No. 247-5	No
AHG Ex. 91	Fortieth Annual Report on the Electric Property of the Puerto Rico Electric Power Authority, Under Terms of Trust Agreement dated as of January 1, 2014, as amended, to U.S. Bank Trust National Association, Trustee, June 2013	ECF No. 247-6	No
AHG Ex. 92	Thirteenth Supplemental Verified Statement of the Ad Hoc Group of PREPA Bondholders Pursuant to Federal Rule of Bankruptcy Procedures 2019	Case No. 17-4780 ECF No. 2470	No
AHG Ex. 93	Order (A) Authorizing Debtor PREPA to Obtain Postpetition, (B) Providing Superpriority Administrative Expense Claims, and (C) Granting Related Relief	Case No. 17-4780 ECF No. 744	No
AHG Ex. 94	Bench Opinion Before the Honorable Steven W. Rhodes, United States Bankruptcy Court, <i>In re City of Detroit, MI</i> , Case No. 13-53846-tjt, ECF No. 2521	ECF No. 247-7	No
AHG Ex. 96	PREPA Power Revenue Bonds, Series WW	ECF No. 247-9	No
AHG Ex. 97	<i>Erste Euroaische Pfandbriefund Kommunalkreditbank v. City of San Bernardino</i> , Adv. Proc. No. 15-010004-MJ, ECF No. 34 at 21 (May 11, 2015 Hrg. Transcript) (Bankr. C.D. Cal. 2015)	ECF No. 247-10	No
AHG Ex. 98	Deposition Transcript of David A. Skeel, October 8, 2019	Filed Under Seal	Yes

AHG Ex. 99	Deposition Transcript of David Brownstein, October 16, 2019	Filed Under Seal	Yes
AHG Ex. 100	Confirmation Deposition Transcript of José Alameda Lozada	Filed Under Seal	Yes
AHG Ex. 101	Confirmation Deposition Transcript of Tom Sanzillo	Filed Under Seal	Yes
AHG Ex. 102	Confirmation Deposition Transcript José Fernández	Filed Under Seal	Yes
AHG Ex. 105	New York Federal Reserve, Puerto Rico Economic Indicators	ECF No. 247-11	No
AHG Ex. 110	Florida Public Pension Trustees Association. Understanding Public Pension Plan's Unfunded Liability	ECF No. 247-110	No
AHG Ex. 113	Confirmation Deposition Transcript of José Rivera Rivera	ECF No. 247-13	No
AHG Ex. 114	Jeffrey Moore, et al., Income Measurement Error in Surveys: A Review, Journal of Official Statistics, Vol. 16 (2000).	ECF No. 247-14	No
AHG Ex. 115	Chakraborty Model 115A - Figure 1\Discount Rate Spread Adjustment.xlsx 115B - Figure 1\Figure 1 Scenario 1.xlsx 115C - Figure 1\Figure 1 Scenario 2.xlsx 115D - Figure 1\Figure 1 Scenario 3.xlsx 115E - Figure 1\Figure 1 Scenario 4.xlsx 115F - Figure 1\Figure 1 Scenario 5.xlsx 115G - Figure 1\Figure 1 Scenario 6.xlsx 115H - Figure 1\Weighted Average Coupon Rate.xlsx	Submitted by USB Drive	No
AHG Ex. 116	Chakraborty Calculations/Results 116A - Figure 1\Figure 1 - Updated	Submitted by USB Drive	No

	Chakraborty Estimation Report Exhibit 5.xlsx  116B - Figure 2\Chakraborty Declaration Figure 2.xlsx		
AHG Ex. 117	Plastino Criticisms Figure 3\Chakraborty Declaration Figure 3.xlsx	Submitted by USB Drive	No
AHG Ex. 118	Frayer Criticisms 118A - LEI Report\LEI Analysis using Chakraborty workpapers 5-22-23 Corrections.xlsx 118B - LEI Report\LEI Analysis using Chakraborty workpapers 5-22-23 Elasticity 1.xlsx 118C - LEI Report\LEI Analysis using Chakraborty workpapers 5-22-23 Elasticity 2.xlsx 118D - LEI Report\LEI Corrections.xlsx 118E - LEI Report\LEI Elasticity Net Revenues.xlsx	Submitted by USB Drive	No
AHG Ex. 119	Tierney Backup Tables 1 and 2\LEI Elasticity Estimates.xlsx	Submitted by USB Drive	No

**EXHIBIT C**

**EXHIBIT C**

PARTY WITNESS COVER SHEET

Name of Party	Syncora Guarantee, Inc.
Are you the proponent of a witness?	Yes (Maureen Chakraborty, Susan Tierney, John Young)
If you are the proponent of the witness, does the witness require interpretation services?	No
Do you intend to cross-examine a witness?	No
Total Number of Witnesses to Examine	1 (John Young on redirect)